

ANNUAL FINANCIAL STATEMENTS

July 16, 2013

**Affidavit and Revenue Certification**

DeSoto Soil and Water Conservation District

DeSoto Parish

Mansfield, Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)**

The annual sworn financial statements are *required* by Louisiana Revised Statute 24:514 to be filed with the *Legislative Auditor within 90 days after the close of the fiscal year*. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(l)(1)(c)(i).

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Personally came and appeared before the undersigned authority, Jerry Holmes (officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Sabine Soil and Water Conservation District (entity name) as of June 30, 2013, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Jerry Holmes, (officer name), who, duly sworn, deposes and says that DeSoto Soil and Water Conservation District (entity name) received \$50,000 or less in revenues and other sources for the year ended June 30, 2013 and accordingly, is not required to have an audit for the previously mentioned year.

  
\_\_\_\_\_  
Officer Signature

Sworn to and subscribed before me this 30<sup>th</sup> day of July, 2013.

  
\_\_\_\_\_  
NOTARY PUBLIC

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Officer's Name: Jerry Holmas

Officer's Title: Chairman

Address: 332 Lake Road

Mansfield, Louisiana 71052

Ph/Fax/E-mail (318) 872-4949 (318) 872-3178

chriissy.ebarb@la.nacdnet.net

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date OCT 02 2013

**DESOTO SOIL AND WATER CONSERVATION DISTRICT  
MANSFIELD , LOUISIANA**

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 2013**

	<b>GOVERNMENTAL FUND TYPE</b>	<b>ACCOUNT GROUP</b>	<b>TOTALS (MEMORANDUM ONLY)</b>	
	<b>GENERAL FUND</b>	<b>GENERAL FIXED ASSETS</b>	<b>JUNE 30, 2013</b>	<b>JUNE 30, 2012</b>
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 24,896		\$ 24,896	\$ 27,802
Fixed Assets (Net of Accumulated Depreciation)		-	-	-
Accounts Receivable (net of allowance for uncollectable accounts)	-		-	2,542
Certificates of deposit	57,120		57,120	56,789
<b>TOTAL ASSETS</b>	<b>\$ 82,016</b>	<b>\$ -</b>	<b>\$ 82,016</b>	<b>\$ 87,133</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>				
<b><u>Liabilities</u></b>				
Accounts Payable	\$ 4,028		\$ 4,028	\$ 3,876
Accrued Compensated Absences	\$ 426		\$ 426	\$ 804
			-	
<b>Total Liabilities</b>	<b>\$ 4,454</b>	<b>\$ -</b>	<b>\$ 4,454</b>	<b>\$ 4,680</b>
<b><u>Fund Equity</u></b>				
Investment in general fixed assets		\$ -	\$ -	\$ -
Unreserved-undesignated	77,562		77,562	82,453
<b>Total Fund Equity</b>	<b>\$ 77,562</b>	<b>\$ -</b>	<b>\$ 77,562</b>	<b>\$ 82,453</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 82,016</b>	<b>\$ -</b>	<b>\$ 82,016</b>	<b>\$ 87,133</b>

See Accountant's Report

**DESOTO SOIL AND WATER CONSERVATION DISTRICT  
MANSFIELD, LOUISIANA**

**GOVERNMENTAL FUND TYPES  
COMPARATIVE STATEMENT OF REVENUES,  
EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2013**

	<b>GOVERNMENTAL FUND TYPE GENERAL FUND</b>	
	<b>JUNE 30, 2013</b>	<b>JUNE 30, 2012</b>
<b><u>REVENUES</u></b>		
Intergovernmental Revenue		
State Funds	\$ 28,656	\$ 31,782
Farm Bill Funds	1,702	2,714
Local-Parish Funds	10,000	-
Other Revenue		
Interest	397	757
Local	-	1,775
Rentals	375	-
Sale of Equipment	750	545
Seedling Sales	2,893	1,766
Total Revenues	<u>\$ 44,773</u>	<u>\$ 39,339</u>
<b><u>EXPENDITURES</u></b>		
Operating.		
Personal Services	42,861	43,441
Travel	2,521	2,727
Operating Services	3,089	6,584
Supplies	1,193	1,235
Other expenses	-	-
Grants	-	-
Capital outlay	\$ -	\$ -
Total Expenditures	<u>\$ 49,664</u>	<u>\$ 53,987</u>
<b>Excess (Deficiency) of revenues over expenditures</b>	<u>\$ (4,891)</u>	<u>\$ (14,648)</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)</b>	<u>\$ (4,891)</u>	<u>\$ (14,648)</u>
Unreserved Fund Balances-Beginning	<u>82,453</u>	<u>97,101</u>
Unreserved Fund Balances-Ending	<u>\$ 77,562</u>	<u>\$ 82,453</u>

See Accountant's Report

**DESOTO SOIL AND WATER CONSERVATION DISTRICT  
MANSFIELD, LOUISIANA**

**GOVERNMENTAL FUND TYPES  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)  
AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013**

	<b>GENERAL FUND</b>		
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b><u>REVENUES</u></b>			
Intergovernmental Revenue			
State Funds	\$ 28,658	\$ 28,656	\$ (2)
Farm Bill Funds	\$ 2,432	\$ 1,702	(730)
Local- Parish Funds	\$ 10,000	\$ 10,000	-
Other Revenue			
Interest	600	397	(203)
Local	-	-	-
Rentals	550	375	(175)
Sale of Equipment	750	750	-
Seedlings	2,893	2,893	-
Total Revenues	<u>\$ 45,883</u>	<u>\$ 44,773</u>	<u>\$ (1,110)</u>
<b><u>EXPENDITURES</u></b>			
Operating			
Personal Services	44,250	42,861	\$ 1,389
Travel	2,900	2,521	379
Operating Services	3,000	3,089	(89)
Supplies	1,250	1,193	57
Equipment	-	-	-
Miscellaneous	-	-	-
Other expenses	-	-	-
Grants	-	-	-
Capital Outlay	\$ -	\$ -	-
Total Expenditures	<u>\$ 51,400</u>	<u>\$ 49,664</u>	<u>\$ 1,736</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ (5,517)</u>	<u>\$ (4,891)</u>	<u>\$ 626</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating Transfers In	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>\$ (5,517)</u>	<u>\$ (4,891)</u>	<u>\$ 626</u>
Unreserved Fund Balance-Beginning	<u>82,453</u>	<u>82,453</u>	<u>-</u>
Unreserved Fund Balance-Ending	<u>\$ 76,936</u>	<u>\$ 77,562</u>	<u>\$ 626</u>

See Accountant's Report.

**DESOTO SOIL AND WATER CONSERVATION DISTRICT  
MANSFIELD, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS  
For the Year Ended June 30, 2013**

Glenn Caldwell	385
M L George	385
Jerry Holmes	385
Joey Register	245
Jimmy Stephens	385
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	<u>\$ 1,785</u>

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